

HOUSE BILL 280

Q3

(8lr0162)

ENROLLED BILL

—Ways and Means / Budget and Taxation—

Introduced by **Chair, Ways and Means Committee (By Request – Departmental – Education)**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this

_____ day of _____ at _____ o'clock, _____ M.

Speaker.

CHAPTER _____

1 AN ACT concerning

2 **Tax Credits for Qualifying Employees with Disabilities – Sunset Extension**

3 FOR the purpose of extending certain termination provisions and dates of applicability
4 for certain tax credits allowed to employers that hire certain qualifying
5 individuals with disabilities; and generally relating to certain tax credits
6 allowed to employers that hire certain qualifying employees facing certain
7 employment barriers.

8 BY repealing and reenacting, with amendments,
9 Chapter 112 of the Acts of the General Assembly of 1997, as amended by
10 Chapter 614 of the Acts of the General Assembly of 1998, Chapter 448 of
11 the Acts of the General Assembly of 2000, Chapter 454 of the Acts of the
12 General Assembly of 2003, Chapter 394 of the Acts of the General

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.

Italics indicate opposite chamber / conference committee amendments.



1 Assembly of 2006, and Chapter 370 of the Acts of the General Assembly
2 of 2007
3 Section 4 and 6

4 BY repealing and reenacting, with amendments,
5 Chapter 113 of the Acts of the General Assembly of 1997, as amended by
6 Chapter 614 of the Acts of the General Assembly of 1998, Chapter 448 of
7 the Acts of the General Assembly of 2000, Chapter 454 of the Acts of the
8 General Assembly of 2003, Chapter 394 of the Acts of the General
9 Assembly of 2006, and Chapter 370 of the Acts of the General Assembly
10 of 2007
11 Section 4 and 6

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
13 MARYLAND, That the Laws of Maryland read as follows:

14 **Chapter 112 of the Acts of 1997, as amended by Chapter 614 of the Acts**
15 **of 1998, Chapter 448 of the Acts of 2000, Chapter 454 of the Acts of 2003,**
16 **Chapter 394 of the Acts of 2006, and Chapter 370 of the Acts of 2007**

17 SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall be
18 applicable to all taxable years beginning after December 31, 1996 but before January
19 1, [2011] ~~2014~~ 2012; provided, however, that the tax credit under § 21-309 of the
20 Education Article, as enacted under Section 1 of this Act, shall be allowed only for
21 employees hired on or after October 1, 1997 but before July 1, [2008] ~~2011~~ 2009; and
22 provided further that any excess credits under § 21-309 of the Education Article may
23 be carried forward and, subject to the limitations under § 21-309 of the Education
24 Article, may be applied as a credit for taxable years beginning on or after January 1,
25 [2011] ~~2014~~ 2012.

26 SECTION 6. AND BE IT FURTHER ENACTED, That, subject to the provisions
27 of Section 4 of this Act, this Act shall take effect October 1, 1997. It shall remain in
28 effect for a period of [10] ~~13~~ 11 years and 9 months and at the end of June 30, [2008]
29 ~~2011~~ 2009, with no further action required by the General Assembly, this Act shall be
30 abrogated and of no further force and effect.

31 **Chapter 113 of the Acts of 1997, as amended by Chapter 614 of the Acts**
32 **of 1998, Chapter 448 of the Acts of 2000, Chapter 454 of the Acts of 2003,**
33 **Chapter 394 of the Acts of 2006, and Chapter 370 of the Acts of 2007**

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1 be carried forward and, subject to the limitations under § 21-309 of the Education
2 Article, may be applied as a credit for taxable years beginning on or after January 1,
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5 of Section 4 of this Act, this Act shall take effect October 1, 1997. It shall remain in
6 effect for a period of [10] ~~13~~ 11 years and 9 months and at the end of June 30, [2008]
7 ~~2011~~ 2009, with no further action required by the General Assembly, this Act shall be
8 abrogated and of no further force and effect.

9 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
10 July 1, 2008.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.